Municipal Affairs

BUSINESS PLAN 2004-07

ACCOUNTABILITY STATEMENT

The Business Plan for the three years commencing April 1, 2004 was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as of February 27, 2004 with material economic or fiscal implications of which I am aware have been considered in preparing the Business Plan.

The Ministry's priorities outlined in the Business Plan were developed in the context of the government's business and fiscal plans. I am committed to achieving the planned results laid out in this Business Plan.

[original signed]

Guy Boutilier, *Minister of Municipal Affairs*
March 3, 2004

THE MINISTRY

The Ministry of Municipal Affairs consists of two main divisions: Local Government Services and Public Safety, as well as five support branches. Major responsibilities include: helping municipalities provide accountable, well managed, responsive, and effective local government for Albertans; administering a safety system that promotes fire protection and strives to ensure buildings and equipment are constructed and maintained to safe standards; and managing provincial emergency management programs and supporting municipalities so they are prepared to deal with major emergencies and disasters.

The Ministry includes the Municipal Government Board, an independent, quasi-judicial board which conducts hearings on matters defined in the *Municipal Government Act*; the Special Areas Board, which provides municipal services and long-term land management for three special areas in southeast Alberta; and National Park Improvement Districts, which provide limited municipal services.

Primary clients and stakeholders include municipalities and their related organizations and associations, organizations accredited under the *Safety Codes Act*, and industry-based safety and emergency management groups. The Ministry consults and works with the local government sector, the public, industry, and other provincial and federal government departments as an integral and ongoing part of its activities.

LINK TO THE GOVERNMENT STRATEGIC BUSINESS PLAN

This plan supports the three-year Government of Alberta Business Plan to have an effective, responsive and well-managed local government sector (Goal 6), which is aligned with the 20-year plan of making Alberta the best place to live, work and visit (Opportunity 4). Municipal Affairs provides support with:

- systems, programs and partnerships that foster excellence in local governance, management and service delivery,
- processes to assist municipalities in resolving disputes,
- initiatives that help coordinate the provincial government approach toward municipalities,
- a legislative framework that enables municipalities to operate successfully and meet the local needs of Albertans,
- services and systems that contribute to financially sustainable and accountable municipalities,
- financial support that enhances local government financial capability,
- a framework and systems that support an assessment and property tax system that is accurate, understandable, predictable, transparent and timely, and
- an independent appeal process for municipalities and individual Albertans through the Municipal Government Board.

The plan also supports the three-year Government of Alberta plan to have a financially, stable, open and accountable government and a strong intergovernmental position in Canada (Goal 8), which is aligned with the 20-year plan of competing in the global marketplace (Opportunity 3). Municipal Affairs participates in this goal through the provision of grants in place of taxes to municipalities.

Our plan also supports the three-year Government of Alberta plan to make Alberta a fair and safe place to work, live and raise families (Goal 9), which is aligned with the 20-year plan of making Alberta the best place to live, work and visit (Opportunity 4). Municipal Affairs provides support with:

- an emergency management program that enables effective preparation for, response to and recovery from major emergencies and disasters,
- a comprehensive safety system, including appropriate codes and standards, that provides an appropriate level of public safety, and
- programs to reduce personal and property loss resulting from preventable fires.

VISION

Viable, responsive, and well-managed local governments and a public safety system that results in safe buildings, equipment and facilities, and effective emergency management.

MISSION

Alberta Municipal Affairs works in partnership with Alberta's municipalities, other provincial government departments, our federal partners, local authorities, various organizations focused on local matters, and the private sector to ensure Albertans live in safe and sustainable communities and are served by open, effective, accountable and well-managed local governments.

VALUES

As a Ministry, we value and support honesty, fairness, professionalism, and accountability, while focusing on exceptional service for our clients. We value our staff and their contributions of innovation, creativity, collaboration and open communication. These elements are key in achieving our Ministry's vision.

CORE BUSINESSES

Core Business 1: Local Government Services

Providing support services, policies and legislation that enhance the development of a sustainable, accountable, well-managed, responsive and effective local government sector

- Goal 1 An effective, responsive, cooperative and well-managed local government sector
- Goal 2 Financially sustainable and accountable municipalities
- Goal 3 A well-managed and efficient assessment and property tax system in which stakeholders have confidence.

Core Business 2: Safety Services and Fire Protection

Administering the safety system—the aggregate of provincial programs, regulations, partnerships, codes and standards—that provides for safety in the areas governed by the *Safety Codes Act*, and promotes fire protection throughout the province.

- Goal 4 A comprehensive safety system that provides an appropriate level of public safety

Core Business 3: Emergency Management Alberta

Managing provincial emergency management programs and supporting municipalities to ensure their preparedness to deal with major emergencies and disasters.

- Goal 5 An emergency management program that enables effective preparation for, response to, and recovery from major emergencies and disasters

Core Business 4: Municipal Government Board

Providing independent, quasi-judicial adjudication on matters specified under the *Municipal Government Act*.

- Goal 6 An independent appeal system that administers and issues timely and impartial decisions of high quality

SIGNIFICANT OPPORTUNITIES AND CHALLENGES

Municipal Affairs strives to be vigilant and responsive in fulfilling its mandate to ensure that Albertans live in safe, well-managed communities.

Rapid growth, shifting demographics, reliance on technology, and the vulnerability of a resource-based economy all impact local government operations. Industry clustering, potential threats to security, complex regulatory frameworks and compliance requirements, and a shortage of skilled labour are challenges that impact Municipal Affairs' business activities.

The Ministry business plan includes strategies to respond to Albertans' priorities. Three categories of opportunities and challenges have been identified which may affect business plan outcomes:

Stakeholder Relations: Increased clarity in the roles, responsibilities and resource commitments will allow each order of government to more efficiently and effectively deliver its mandate. A key priority for the Ministry is to work with municipal partners to refine the roles and responsibilities of municipal governments and their relationship with the provincial government. Municipalities and the provincial government will work in partnership to serve Albertans.

Challenges of Growth: Municipalities continue to face financial pressure to repair or replace existing infrastructure. Some municipal property tax assessment bases are declining while other municipalities face rapid growth pressures. Municipalities continue to indicate that current funding levels and revenue sources may not be adequate to meet service or infrastructure demands. Municipal Affairs has the opportunity to work with stakeholders and assist in the development of strategies to enhance services provided to citizens.

Public Safety and Security: Perceptions of safety and security have changed because of world events. Priorities such as business continuity, critical infrastructure, water quality, and growth are exerting increasing pressure on the Ministry, municipalities and other partners. The Ministry will build on the planning and response framework it has developed over the last two years to enhance emergency management capabilities. Albertans' expectations are also driving the development of innovative codes and standards. Further, recognizing the role and contribution of the fire service to public safety, the Ministry will promote initiatives to develop a unifying framework for fire services throughout the province.

With the ongoing support of partners, the Ministry is committed to responding to new challenges, accommodating new technology, and developing effective solutions to meet the changing needs and priorities of Albertans.

STRATEGIC PRIORITIES 2004-07

Through the Ministry's review of external and internal challenges, the strategic priorities described below have been identified. These are in addition to the important ongoing core activities of the Ministry.

1. **Roles, Responsibilities, and Resources:**

   Linkage: Goal 1

   A key priority for the Ministry is to work with municipal partners to refine the roles and responsibilities of municipal governments and their relationship with the provincial government. Increased clarity will allow each order of government to more efficiently and effectively deliver the services for which it is responsible.

2. **Emergency Management:**

   Linkage: Goal 5

   World events have emphasized the need to enhance existing provincial government emergency management, while developing provincial and local capabilities to deal with major emergencies and disasters.

3. **Energy Efficiency and Conservation:**

   Linkage: Goal 1

   The Ministry is working in partnership with municipalities and Climate Change Central to assist municipalities in addressing the challenge of supporting energy efficiency and conservation.

4. **Partnerships:**

   Linkage: Goal 1, 4, 5

   The Ministry is continuing to support an enhanced partnership approach involving consultation, innovation and shared resourcing in the delivery of services and programs. This approach provides opportunities to deliver services more effectively, making the most of limited resources.

5. **Safety System Innovation:**

   Linkage: Goal 4

   The Safety System Review Report provides a strategic framework for enhancing the province's safety system. The Ministry will work with national and international codes and standards committees to advance performance-based and objective-based codes, promote harmonization of codes and accommodate new technology in codes and standards.

CORE BUSINESSES, GOALS, STRATEGIES AND MEASURES

Core Business One: Local Government Services

GOAL ONE

An effective, responsive, cooperative and well-managed local government sector

What it means The Ministry promotes Alberta's prosperity and the Alberta Advantage by encouraging the development of an efficient local government sector that provides the services and infrastructure that Albertans and businesses need.

Key Result 1 **Support systems, programs and partnerships that foster excellence in local governance, management, and service delivery**

Strategies

- Encourage municipalities to cooperate with their neighbours to develop, finance and implement improved growth management and more efficient service delivery systems
- Work with rural and urban municipalities to establish effective and efficient regional partnerships that create an atmosphere to attract and retain investment, compete globally, and contribute to a high quality of life
- Assist municipalities in addressing the challenges of climate change by supporting energy efficiency and conservation
- Promote the self-evaluation of excellence to assist municipalities and citizens in developing innovative strategies for more effective governance, administration, financial management, and service delivery. Maintain a program to recognize municipal excellence
- Develop and coordinate education and information services that include training programs, job exchanges, online information, and workshops for local elected officials, administrators, staff, and related professionals
- Provide management and administrative services for the Special Areas and National Park Improvement Districts

Key Result 2 **Resolution of local and intermunicipal governance and management matters**

Strategies

- Provide governance, administration and management, and land-use planning advice to local governments and associated local service delivery organizations
- Support intermunicipal cooperation and self-directed dispute resolution through mediation and facilitation
- Support the local dispute resolution initiative to help municipalities resolve internal disputes with staff and citizens

Key Result 3 **A coordinated provincial government approach toward municipalities**

Strategies

- Support the Minister's Provincial/Municipal Council on Roles, Responsibilities and Resources in the 21st Century to refine the government's working relationship with municipalities and support a mechanism to address major municipal-provincial challenges and revenue considerations
- Work cooperatively with the federal government, other ministries, municipalities, Metis settlements and other organizations to improve the provision, coordination, and implementation of policies, and the delivery of programs and services that enhance local service effectiveness and efficiency

Key Result 4 **A legislative framework that enables municipalities to operate successfully and meet the local needs of Albertans**

Strategies

- Develop changes to provincial legislation and regulations related to municipalities that support innovative and improved approaches to local governance and service delivery that will also result in a more refined legislative framework
- Review provincial land-use policies to determine the applicability of Smart Growth principles

Performance Measure

Level of satisfaction with the Local Government Services Division's activities, services and programs, in enabling and promoting a cooperative and well-managed local government sector (Calculates the percentage of the units within Local Government Services that achieved their individual performance targets. Unit performance is determined through a satisfaction survey of stakeholders.)

	Last Actual (2002-03)	Target 2004-05	Target 2005-06	Target 2006-07
Level of satisfaction with the Local Government Services Division's activities, services and programs	100%	80%	80%	85%

GOAL TWO

Financially sustainable and accountable municipalities

What it means The Ministry monitors and assists the financial sustainability of local government, while providing the legislative framework under which municipalities are responsible and accountable to their citizens, particularly for the expenditure of public funds.

Key Result 1 **Appropriate Ministry services and systems are in place to contribute to financially sustainable municipalities**

Strategies

- Maintain the Ministry's financial monitoring systems that provide evidence of municipal financial capacity
- Provide continued advisory support to municipalities
- Assist municipalities in examining and pursuing innovative approaches and restructuring that will address their financial sustainability
- Encourage and facilitate cost-sharing between municipalities

Key Result 2 **Financial support that enhances local government financial capability**

Strategies

- Administer the Unconditional Municipal Grant Program, Municipal Sponsorship Program, the Grants in Place of Taxes Program, the Municipal Debenture Interest Rebate Program and other existing municipal grant programs
- Modify existing grant programs and develop new grant initiatives where enhanced support for local government communities is appropriate

Performance Measure

Percentage of municipalities meeting Ministry's criteria of financial accountability
The key criteria are contained in the *Municipal Government Act*. The measure is calculated based on a demerit point system weighting the criteria. Municipalities exceeding a set point limit are considered not to have met the criteria for municipal financial accountability.

	Last Actual (2002-03)	Target 2004-05	Target 2005-06	Target 2006-07
Percentage of municipalities meeting Ministry's criteria of financial accountability	98%	97%	97%	97%

GOAL THREE

A well-managed and efficient assessment and property tax system in which stakeholders have confidence

What it means The Ministry promotes a fair and reliable system of generating revenue through taxation of property for local governments and the province that is understandable to stakeholders.

Key Result 1 **An assessment and property tax system that is accurate, understandable, predictable, transparent and timely**

Strategies

- Demonstrate leadership by exhibiting a high level of professional standards and practice in assessment and clearly identifying roles and functions of all stakeholders within the system
- Administer assessment procedures and guidelines on an ongoing basis, and review regulated assessment procedures and guidelines regularly
- Develop and maintain handbooks and guides and provide professional advice to ensure that assessment practices and methodologies are current
- Support the property assessment and tax system by providing timely and accurate linear property assessments
- Support the property assessment and tax system by providing timely and accurate equalized assessments and education tax requisitions
- Facilitate appropriate sharing of data to improve the assessment, audit, equalization, and education taxation requisition processes
- Maintain a comprehensive program of annual statistical audits and a five-year cycle for assessment procedure audits for each municipality

Performance Measure

Percentage of municipal assessment rolls which meet provincial standards for procedures, uniformity, and equity

	Last Actual (2002-03)	Target 2004-05	Target 2005-06	Target 2006-07
Percentage of municipal assessment rolls meeting standards	97%	95%	95%	95%

Core Business Two: Safety Services and Fire Protection

GOAL FOUR

A comprehensive safety system that provides an appropriate level of public safety

What it means Albertans are confident that the homes, buildings and facilities where they work, live and do business, and the associated equipment, such as elevators, electrical, heating and plumbing systems are constructed and maintained to safe standards.

Key Result 1 **Appropriate codes and standards**

Strategies

- Participate in the review, development and harmonization of national and international codes, standards and provincial regulations that are used in Alberta
- Maintain appropriate codes, standards and regulations in consultation with the Safety Codes Council, industry, the public, delegated administrative organizations (DAOs), and other partners. The DAOs are: Alberta Boilers Safety Association, Alberta Elevating Devices and Amusement Rides Safety Association, and Petroleum Tank Management Association of Alberta
- Work with national and provincial bodies in the development of objective-based and performance-based safety codes

Key Result 2 **Uniform, effective and efficient administration of codes, standards and programs**

Strategies

- Manage and maintain effective monitoring programs that promote continued improvement of accredited municipalities, agencies, corporations and delegated administrative organizations in their administration of the *Safety Codes Act*
- Promote municipalities' acceptance of the Uniform Quality Management Plan to provide consistency in the delivery of inspection services
- Provide leadership and technical advice to users of the safety system in the administration of the *Safety Codes Act* and the interpretation of legislation, technical codes and standards
- Promote information sharing with users of the safety system as well as public awareness and understanding of the purpose and value of codes and standards
- Promote the use of the province-wide electronic permitting and information system by accredited municipalities
- Enhance programs in partnership with stakeholders to mitigate the health and environmental risks posed by private sewage disposal
- Monitor the administration of the Underground Petroleum Storage Tank Site Remediation Program by the Safety Codes Council
- Encourage municipalities and other stakeholders to establish partnerships for the administration of the *Safety Codes Act*

Key Result 3 **Reduced personal and property loss resulting from preventable fires**

Strategies

- Promote public awareness of fire prevention and safety by disseminating fire safety information and delivering targeted educational campaigns
- Encourage regional, provincial, and national partnerships to promote fire safety and injury prevention
- Assist municipal fire departments with fire investigations, fire protection advisory services, public education, inspections and regional seminars
- Provide and maintain a province-wide fire incident database system
- Develop fire program priorities based on analysis of the database and other information sources
- Encourage all Aboriginal communities to report fire statistics so they can use their data to develop fire prevention programs

Key Result 4 **Enhanced access to progressive skills training and leadership development for fire service personnel**

Strategies

- Assist *fire etc.* (the provincial fire training centre) in delivering internationally accredited training and development programs
- Explore innovative fire service training partnerships to use resources from across the province, promoting a regional service delivery concept
- Provide grants to assist municipal fire departments with training programs

Key Result 5 **An Alberta fire service that shares a strategic vision for all aspects of fire protection**

Strategies

- Develop a unifying framework for the fire service
- Research, develop and recommend standards and uniform procedures for Alberta's fire departments

Performance Measures

The percentage of assessed accredited municipal entities, corporations, agencies, and delegated administrative organizations administering the *Safety Codes Act* that achieve a satisfactory rating

	Last Actual (2002-03)	Target 2004-05	Target 2005-06	Target 2006-07
Percentage achieving a satisfactory rating				
- Restated*	96%	95%	95%	95%
- Original	97%	95%	95%	95%

* Methodology changed from monitoring 80% of accredited municipal entities and accredited corporations each year to a defined 1/3 sample each year. Methodology for accredited agencies and delegated administrative organizations does not change.

Fire safety and prevention indicator

	Last Actual (2002-03)	Target 2004-05	Target 2005-06	Target 2006-07
Fire deaths per 100,000 population (10-year moving average)	1.25	Less than or equal to 2003-04 10-year moving	Less than or equal to 2004-05 10-year moving	Less than or equal to 2005-06 10-year moving

Core Business Three: Emergency Management Alberta

GOAL FIVE

An emergency management program that enables effective preparation for, response to, and recovery from major emergencies and disasters

What it means Alberta's communities and the provincial government, in collaboration with partners, deal effectively with major emergencies and disasters.

Key Result 1 **Timely and effective emergency management**

Strategies

- Coordinate the development, training, evaluation and maintenance of the province's and individual ministry emergency plans
- Assist municipalities (including Metis settlements) and First Nations in developing, evaluating and maintaining their emergency plans and providing related training assistance
- Support municipalities (including Metis settlements) and First Nations in responding to major emergencies and disasters
- Lead the development, training, evaluation, maintenance and coordination of the Government of Alberta and ministry business continuity plans
- Train partners in the use of Alberta's emergency management operations centre and activate the centre as appropriate
- Manage disaster recovery programs and, whenever possible, facilitate federal cost sharing
- Provide grants to municipalities to assist them in the delivery of emergency management training
- Lead the development and implementation of emergency management information and notification systems

Key Result 2 **Effective partnerships**

Strategies

- Lead and support the development of joint mitigation and preparedness strategies and initiatives with partners
- Enhance the use of Alberta's emergency management operations centre through federal, provincial, municipal and private sector partnerships
- Promote membership in and enhance the activities of the Alberta Emergency Preparedness Partnership
- Work with other provincial ministries, provinces and territories to negotiate with the federal government an equitable arrangement for allocating federal-provincial disaster assistance

Performance Measures

Achieve a level of 100 per cent of claims where a member of the damage assessment team arrives on-site within 30 days of a claim being received

	Last Actual (2002-03)	Target 2004-05	Target 2005-06	Target 2006-07
Percentage of assessment team arrivals within 30 days	100%	100%	100%	100%

Level of preparedness testing as measured by the cumulative percentage of municipalities required to have emergency plans under the *Disaster Services Act* that test their emergency plans through exercises within a four-year cycle

	Last Actual (2002-03)	Target 2004-05	Target 2005-06	Target 2006-07
Cumulative percentage of municipalities confirmed to have exercised their emergency plans	46%	80%	100%	40%

Core Business Four: Municipal Government Board

GOAL SIX

An independent appeal system that administers and issues timely and impartial decisions of high quality

What it means An efficient, effective and responsive appeal system that is seen as being fair and impartial by all parties to a complaint or appeal, and that provides quality processes and decisions.

Key Result 1 **Timely processing of appeals filed with the Board**

Strategies

- Complete redevelopment of the board's database. Continue to enhance databases to achieve the efficient recording, tracking, analyzing and managing of all appeal activity
- Investigate advanced case management procedures for selected appeals to ensure timeliness in hearing and deciding appeals
- Work with stakeholders to expedite the scheduling and hearing of appeals
- Schedule, monitor and track all decision-making and writing activities to ensure compliance with established timelines and procedures
- Continue to develop administrative procedures that ensure withdrawals are undertaken in a timely fashion and effectively allow resources to be assigned to each matter requiring a hearing

Key Result 2 **High quality, independent processes, decisions and solutions**

Strategies

- Provide ongoing training to strengthen adjudication skills for sustaining high quality, timely, consistent and independent processes and decision-making
- Obtain feedback from stakeholders on an annual basis to gauge board performance, areas of strength and areas requiring improvement
- Explore, develop and pilot various processes for expediting appeals such as alternate dispute resolution methods, advanced appeal management, and one-member panels
- Manage the recruiting program to ensure the board maintains the required range of professional skills to meet its roles and responsibilities as a quasi-judicial tribunal

Performance Measure

Considering the environment of board hearings in which 50 per cent of parties may receive an unfavourable decision, the board will strive to ensure that 80 per cent of parties who appear before it are satisfied or neutral regarding the board's services and processes

	Last Actual	Target* 2004-05	Target 2005-06	Target 2006-07
Percentage of parties satisfied or neutral regarding the board's services and processes	New	80%	80%	80%

* This is a new measure introduced for the 2004-05 reporting period.

SUPPORT SERVICES

Financial and Information Technology Services — Directs the Ministry's information-technology, financial reporting and budgetary activities, in a shared services environment, and ensures an accountability framework is in place to meet the obligations of the *Financial Administration Act* and the *Government Accountability Act.*

Business Services — Manages business planning and performance measurement, environmental scanning, information access, and privacy protection. Coordinates legislative planning, Recommendations for Orders-in-Council, and Ministerial Orders. Monitors and coordinates responses on activities of the Legislative Assembly that impact the Ministry. Provides central administrative services in a shared services environment with the Alberta Corporate Services Centre.

Communications — Provides strategic communications advice, consulting services, planning and communications support to the Minister, Deputy Minister and department staff to help communicate effectively with stakeholders, the media and Albertans.

Human Resources — Provides support in the human resource function to management and staff in achieving departmental priorities and the goals of the business plan. Some services are provided through a shared services approach in partnership with the Alberta Corporate Services Centre.

Legal Services — Provides legal services to Municipal Affairs and Government Services and their associated boards in a shared services environment.

EXPENSE BY CORE BUSINESS

(thousands of dollars)

	Comparable 2002-03 Actual	Comparable 2003-04 Budget	Comparable 2003-04 Forecast	2004-05 Estimates	2005-06 Target	2006-07 Target
Local Government Services	108,572	112,431	115,635	101,391	101,487	101,597
Safety Services and Fire Protection	23,165	11,260	11,356	11,984	11,478	11,478
Emergency Management Alberta	25,806	5,264	12,460	6,220	5,868	5,868
Municipal Government Board	3,127	3,319	3,328	3,397	3,295	3,295
MINISTRY EXPENSE	160,670	132,274	142,779	122,992	122,128	122,238

MINISTRY STATEMENT OF OPERATIONS

(thousands of dollars)

	Comparable 2002-03 Actual	Comparable 2003-04 Budget	Comparable 2003-04 Forecast	2004-05 Estimates	2005-06 Target	2006-07 Target
REVENUE						
Internal Government Transfers	40,000	40,000	40,000	24,000	24,000	24,000
Transfers from Government of Canada	8,545	78	318	85	85	85
Premiums, Fees and Licences	373	378	402	362	352	347
Other Revenue	1,845	1,831	1,795	1,687	1,687	1,687
MINISTRY REVENUE	50,763	42,287	42,515	26,134	26,124	26,119
EXPENSE						
Program						
Ministry Support Services	9,678	10,684	10,842	10,834	10,817	10,817
Local Government Services	103,402	106,647	109,767	95,527	95,632	95,742
Public Safety	45,020	12,105	19,332	13,724	12,873	12,873
Municipal Government Board	2,520	2,638	2,638	2,707	2,606	2,606
Valuation Adjustments and Other Provisions	50	200	200	200	200	200
MINISTRY EXPENSE	160,670	132,274	142,779	122,992	122,128	122,238
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	-
NET OPERATING RESULT	(109,907)	(89,987)	(100,264)	(96,858)	(96,004)	(96,119)

CONSOLIDATED NET OPERATING RESULT

(thousands of dollars)

	Comparable 2002-03 Actual	Comparable 2003-04 Budget	Comparable 2003-04 Forecast	2004-05 Estimates	2005-06 Target	2006-07 Target
Ministry Revenue	50,763	42,287	42,515	26,134	26,124	26,119
Inter-ministry consolidation adjustments	(40,000)	(40,000)	(40,000)	(24,000)	(24,000)	(24,000)
Consolidated Revenue	10,763	2,287	2,515	2,134	2,124	2,119
Ministry Program Expense	160,670	132,274	142,779	122,992	122,128	122,238
Inter-ministry consolidation adjustments	-	-	-	-	-	-
Consolidated Program Expense	**160,670**	**132,274**	**142,779**	**122,992**	**122,128**	**122,238**
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	-
CONSOLIDATED NET OPERATING RESULT	(149,907)	(129,987)	(140,264)	(120,858)	(120,004)	(120,119)